

# INTER-OFFICE MEMORANDUM

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## Office of Accounts and Control

**TO:** Chief Financial Officers  
State Departments and Agencies

**DATE:** August 15, 2002

**FROM:** Lawrence C. Franklin, Jr., State Controller

**SUBJECT:** STATEWIDE COST ALLOCATION PLAN

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Attached is a copy of the Statewide Cost Allocation Agreement for the fiscal year ended June 30, 2001 and the fiscal year ending June 30, 2002 that has been entered into by the Federal Department of Health and Human Services and the State of Rhode Island.

Information relating to your department which is included in the statewide agreement should be incorporated in your own department's cost allocation plan as filed with the appropriate cognizant agency (if your agency has federal grant activity).

We request that a copy of your cost allocation plan be submitted to the Office of Accounts and Control. If you have any questions about the Statewide Cost Allocation Plan, please call Guy Girard at 222-6302.

/hh  
Attachments  
CFO:03-10



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

26 Federal Plaza-Room 41-122  
New York, New York 10278  
PHONE: (212)-264-2069  
FAX: (212)-264-5478

August 5, 2002

Mr. Lawrence C. Franklin, Jr.  
State Controller  
State of Rhode Island and  
Providence Plantations  
Department of Administration  
One Capitol Hill  
Providence, Rhode Island 02908-5883

Dear Mr. Franklin:

The original and one copy of a negotiation agreement are enclosed. This agreement reflects an understanding reached between your institution and a member of my staff concerning the rates or amounts that may be used to support your claim for costs on grants and contracts with the Federal Government. The original must be signed by a duly authorized representative of your institution and returned to me; retain a copy for your file. We will reproduce and distribute the agreement to awarding agencies of the Federal Government for their use.

Your next proposal should include the following information:

- A. Attachment C to OMB Circular A-87 (issued May 17, 1995) lists the information which must be submitted as part of the cost allocation plan for Section II costs (as well as for Section I costs). In addition, ASMB C-10, "A Guide for State, Local and Indian Tribal Governments", Part 4, discusses the documentation requirements and provides sample formats for submitting the necessary information. It is required that all subsequent plans include the required documentation.
- B. The State should submit a complete copy of the annual financial statements for each of the Internal Service Funds (ISFs) included in the Cost Allocation Agreement. In addition, a copy of the most recently completed audit of the ISFs by the State Auditors of Public Accounts should be submitted.

Your cost allocation plan for the fiscal year ending June 30, 2003 based on your actual costs for fiscal year ended June 30, 2001 must be submitted to my office by September 30, 2002.

If you are unable to submit your proposal by the prescribed date, you may request an extension. This request must be submitted prior to the due date of the proposal and must contain a justification for the extension and the date the proposal will be submitted.

These plans should include the carry forward adjustments needed to compensate for the differences between the central service costs and fringe benefit rates approved on a fixed basis for the fiscal year ended June 30, 2001, and the actual costs for that year.

The fixed central service costs for fiscal year ending June 30, 2002 amounting to \$55,540,129 includes final carry-forward of over-recovery of <\$618,994> from the fiscal year ended June 30, 2000.

In order to effect a timely negotiation, your next plan must be accompanied by the following supporting information:

1. A certification of the plan by a responsible official.
2. A copy of your official financial statements supporting the costs contained in the plan.
3. An organization chart identifying those organizations rendering central services and all other departments, agencies, and bureaus, whether or not they are reflected as benefiting from services in the cost allocation plan.
4. The require documentation that must accompany each plan submission as specified in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, Attachment C - State/Local-Wide Central Service Cost Allocation Plans, and ASMB C-10, A Guide for State, Local and Indian Tribal Governments, Part 4: Attachment C - Requirements for Cost Allocation Plans.

Mr. Lawrence C. Franklin, Jr.

-3-

August 5, 2002

In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and return it to me together with the original of the enclosed negotiation agreement to the following address:

Department of Health and Human Services  
Division of Cost Allocation  
26 Federal Plaza, Room 41-122  
New York, New York 10278

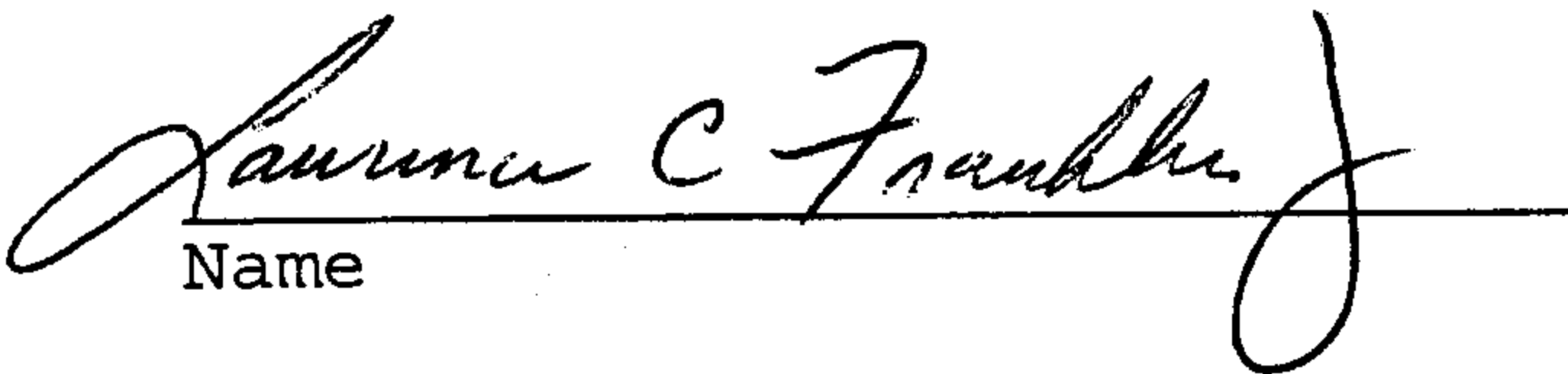
Sincerely,



Robert I. Aaronson  
Director, Division of  
Cost Allocation

Enclosures

Concurrence:



Name

State Controller

Title

August 13, 2002

Date

COPY

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**STATE/LOCALITY:**

State of Rhode Island & Providence Plantations  
One Capitol Hill  
Providence, Rhode Island 02908-5503

**DATE:** August 5, 2002

**FILING REF.:** The preceding  
Agreement was dated 11/3/00

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**SECTION I: ALLOCATED COSTS**

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The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ended June 30, 2002 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Central Utilities Fund
2. Central Services:
  - a. Postage
  - b. Data Processing
  - c. Records Center
3. Special Facilities:
  - a. Pharmacy
  - b. Laundry
4. Automotive Maintenance
5. Central Warehouse Fund
6. Correction Industries
7. Assessed Fringe Benefits Fund
8. Health Insurance
9. Life Insurance
10. Retirement
11. FICA
12. Teachers' Insurance & Annuity Assoc.
13. Single Audit - A-133
14. Energy Conservation Fund

### Section III: CONDITIONS

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The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to be billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit. Effective July 1, 2000 the capitalization threshold has been changed to \$5,000.


BY THE STATE/LOCALITY:

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT:

State of Rhode Is&Provid. Plan  
State/Locality

DEPARTMENT OF HEALTH & HUMAN SERVICES  
(AGENCY)

\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

Robert I. Aaronson  
\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

Director, Div. of Cost Allocation  
\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

August 5, 2002  
\_\_\_\_\_  
(Date)

HHS Representative: P. Simard

Telephone: 212-264-2069

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

Page 1 of 6

## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	M.H.R.H.	HEALTH	HUMAN SVCS	CORREC- TIONS	ELEM & SEC ED	LABOR & TRAINING	ENVIR MGMT	EXECUTIVE	RI JUSTICE COMM
BUILDING USE	-	52,263	55,538	-	859	-	4,100	42,990	-
EQUIPMENT USE	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	-	-	-	8,961,516	1,754,524	-	-	6,318	42,915
LABOR RELATIONS BOARD	26,309	4,225	14,301	18,339	4,678	5,091	5,878	27	80
TREASURER	79,435	73,448	107,288	66,130	55,393	53,903	74,307	2,390	3,897
CENTRAL MANAGEMENT	-	-	-	-	-	-	-	-	-
ACCOUNTS & CONTROL	459,362	271,960	439,138	360,643	209,156	217,006	289,247	12,220	12,637
OFFICE OF BUDGET	57,085	81,210	117,379	45,242	80,582	41,377	84,900	13,991	6,749
OFFICE OF PURCHASING	163,261	212,344	151,674	104,487	95,639	113,334	157,573	3,581	4,424
BUREAU OF AUDITS	474,789	8,414	220,399	-	16,786	1,465	180,170	131,821	-
HUMAN RES. - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-
HUMAN RES. - PERSONNEL	572,532	134,189	298,107	430,755	122,839	139,097	183,656	13,386	2,289
HUMAN RES. - LABOR RELATIONS	143,143	22,987	77,808	99,779	25,452	27,701	31,979	145	435
HUMAN RES. - TRAINING	33,096	7,757	17,232	24,900	7,101	8,041	10,617	774	132
PERSONNEL APPEALS BOARD	20,706	4,853	10,782	15,578	4,442	5,031	6,642	484	83
CENTRAL SVC - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-
PROPERTY MANAGEMENT	-	1,267,463	66,132	-	562,426	-	113,484	303,578	25,899
INFORMATION TECHNOLOGY	273,615	252,995	369,559	227,790	190,806	185,669	255,956	8,233	13,422
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED	2,303,333	2,394,108	1,945,337	10,355,159	3,130,683	797,715	1,398,509	539,938	112,962
ROLL FORWARD	446,980	(37,356)	173,131	(223,895)	(22,908)	74,388	186,571	138,293	(20,084)
PROPOSED COSTS	2,750,313	2,356,752	2,118,468	10,131,264	3,107,775	872,103	1,585,080	678,231	92,878



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

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## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	RI DEV DISABILITY	ARTS COUNCIL	HIST PRSVN	STATE POLICE	MUNIC POLICE ACAD	MILITARY STAFF	NAT'L GRD & NAV MIL	EMERG MGMT AG	STATE MIL PROP OFF	MNT FED BLG -NLT
BUILDING USE	-	-	-	-	-	-	112	-	-	-
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	-	-	-	-	-	-	-	-	-	-
LABOR RELATIONS BOARD	-	66	-	2,666	40	54	-	226	66	773
TREASURER	701	1,316	2,601	12,953	944	1,339	280	5,982	1,509	8,510
CENTRAL MANAGEMENT	-	-	-	-	-	-	-	-	-	-
ACCOUNTS & CONTROL	2,319	4,584	9,543	66,189	3,942	5,561	1,577	20,484	5,096	32,545
OFFICE OF BUDGET	3,953	10,869	7,903	15,993	6,463	4,395	-	-	-	-
OFFICE OF PURCHASING	6,951	4,845	2,317	40,446	842	3,160	421	5,688	4,845	29,913
BUREAU OF AUDITS	-	-	-	-	-	-	-	-	-	-
HUMAN RES. - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
HUMAN RES. - PERSONNEL	506	1,550	4,395	87,976	4,179	5,514	3,371	7,102	1,414	18,879
HUMAN RES. - LABOR RELATIONS	-	363	-	14,503	217	290	-	1,233	363	4,205
HUMAN RES. - TRAINING	29	89	254	5,086	241	319	195	411	82	1,092
PERSONNEL APPEALS BOARD	18	57	159	3,181	151	199	122	257	51	683
CENTRAL SVC - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
PROPERTY MANAGEMENT	-	-	43,439	-	-	-	60,469	-	-	-
INFORMATION TECHNOLOGY	2,416	4,531	8,961	44,615	3,251	4,613	964	20,607	5,200	29,315
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED	16,893	28,270	79,572	293,608	20,270	25,444	67,511	61,990	18,626	125,915
ROLL FORWARD	(1,680)	269	(20,813)	(97,949)	-	2,818	32,670	10,171	(2,628)	1,218
PROPOSED COSTS	15,213	28,539	58,759	195,659	20,270	28,262	100,181	72,161	15,998	127,133

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

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## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	ATTORNEY GENERAL	MUNICIPAL AFFAIRS	CHILD SUPPORT	EMPLOYER TAX COLL	RI STATE ENERGY OFF	OLIS	JUDICIAL	PUBLIC DEFENDER	HUMAN RIGHTS	PUC
BUILDING USE	-	-	-	-	-	-	-	-	-	-
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	116,800	-	-	-	-	385,522	2,483,276	-	-	-
LABOR RELATIONS BOARD	-	-	1,200	360	160	547	4,784	400	160	294
TREASURER	14,222	1,923	5,634	2,083	4,495	5,126	29,309	3,295	1,359	4,376
CENTRAL MANAGEMENT	-	41,864	192,201	61,528	29,711	89,370	-	-	-	-
ACCOUNTS & CONTROL	65,654	8,080	27,536	9,662	15,349	20,472	158,456	17,660	5,755	17,233
OFFICE OF BUDGET	9,195	7,447	1,719	859	8,306	4,582	22,987	8,189	4,181	1,172
OFFICE OF PURCHASING	37,708	7,162	18,538	3,371	6,951	8,847	66,779	5,899	2,528	17,695
BUREAU OF AUDITS	76,103	-	-	-	-	-	361,705	-	-	-
HUMAN RES. - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
HUMAN RES. - PERSONNEL	58,165	5,845	26,838	8,591	4,149	12,479	181,814	19,776	4,453	10,093
HUMAN RES. - LABOR RELATIONS	-	-	6,526	1,958	870	2,974	26,033	2,175	870	1,595
HUMAN RES. - TRAINING	3,362	338	1,551	497	239	721	10,510	1,143	258	583
PERSONNEL APPEALS BOARD	2,104	211	970	311	150	451	6,576	715	161	366
CENTRAL SVC - ASSC. DIRECTOR	-	-	-	-	27,555	-	-	-	-	-
PROPERTY MANAGEMENT	-	-	-	-	-	232,655	2,214,935	-	-	-
INFORMATION TECHNOLOGY	48,988	6,625	19,407	7,176	15,483	17,656	100,953	11,349	4,680	15,072
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED	432,301	79,495	302,120	96,396	113,418	781,402	5,668,117	70,601	24,405	68,479
ROLL FORWARD	56,895	-	30,088	-	(14,780)	63,082	(763,956)	-	-	(11,192)
PROPOSED COSTS	489,196	79,495	332,208	96,396	98,638	844,484	4,904,161	70,601	24,405	57,287

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

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## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	COAST RES MGMT	CHILD ADVOCATE	ELDERLY AFFAIRS	CHLDNRN & FAMILIES	HIGHER EDUCATION	ISTEA	HIGHWAYS	URI	RIC	CCRI
BUILDING USE	-	-	-	266	-	-	31,882	-	-	-
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	-	-	-	830,728	-	-	-	-	364,716	-
LABOR RELATIONS BOARD	307	-	547	10,649	13	3,625	6,011	28,454	10,489	8,530
TREASURER	1,910	1,889	9,542	96,818	2,802	23,953	21,627	69,858	31,316	21,727
CENTRAL MANAGEMENT	-	-	-	-	-	-	-	-	-	-
ACCOUNTS & CONTROL	8,533	7,241	34,706	381,698	10,655	106,509	115,945	394,931	159,573	115,433
OFFICE OF BUDGET	4,512	5,206	25,082	14,649	10,411	60,029	13,497	33,491	21,951	21,951
OFFICE OF PURCHASING	4,634	2,528	48,241	95,428	6,951	57,509	306,508	246,260	71,834	54,771
BUREAU OF AUDITS	-	-	43,577	37,968	-	-	-	-	-	-
HUMAN RES. - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
HUMAN RES. - PERSONNEL	7,061	4,336	15,101	232,673	6,722	86,172	131,441	621,298	229,927	180,176
HUMAN RES. - LABOR RELATIONS	1,668	-	2,974	57,939	72	19,723	32,704	154,817	57,069	46,409
HUMAN RES. - TRAINING	408	251	872	13,450	389	4,981	7,598	35,914	13,291	10,415
PERSONNEL APPEALS BOARD	256	157	546	8,414	243	3,117	4,753	22,469	8,315	6,516
CENTRAL SVC - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	-
PROPERTY MANAGEMENT	-	-	-	370,069	-	554,835	-	1,601,232	433,520	-
INFORMATION TECHNOLOGY	6,581	6,509	32,868	333,495	9,653	82,508	74,498	240,627	107,871	74,839
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED	35,870	28,117	214,056	2,484,244	47,911	1,002,961	746,464	3,449,351	1,509,872	540,767
ROLL FORWARD	(11,637)	(12,183)	(25,149)	76,247	(8,275)	(32,953)	(128,099)	44,284	(1,826)	(9,579)
PROPOSED COSTS	24,233	15,934	188,907	2,560,491	39,636	970,008	618,365	3,493,635	1,508,046	531,188

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

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## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	FED SURP PROP	ASSES FRNG BEN FUND	W/COMP - ISF	ELEC CTR UTL ISF	ENER CONSV - ISF	CEN SV INFO PROC	TELE CTR UT - ISF	PASTORE CENTER TELECOM	SPC FAC - PHRMCY	SPC FAC - LAUNDRY
BUILDING USE	-	-	-	-	-	-	-	-	-	-
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	-	-	-	-	-	-	-	-	-	-
LABOR RELATIONS BOARD	-	-	213	54	-	947	54	-	54	226
TREASURER	128	31	29,916	431	7	4,921	691	156	1,513	1,118
CENTRAL MANAGEMENT	-	-	46,109	7,255	-	172,664	9,069	-	-	-
ACCOUNTS & CONTROL	386	96	92,989	1,706	22	24,335	2,588	470	4,974	5,148
OFFICE OF BUDGET	-	-	1,146	286	573	4,010	286	-	-	-
OFFICE OF PURCHASING	-	-	1,054	-	-	16,432	632	842	421	1,264
BUREAU OF AUDITS	-	-	-	-	-	-	-	-	-	-
HUMAN RES. - ASSC. DIRECTOR	-	-	19,449	-	-	-	-	-	-	-
HUMAN RES. - PERSONNEL	-	-	6,438	1,013	-	24,110	1,266	-	1,013	4,590
HUMAN RES. - LABOR RELATIONS	-	-	1,160	290	-	5,149	290	-	290	1,233
HUMAN RES. - TRAINING	-	-	372	59	-	1,394	73	-	59	266
PERSONNEL APPEALS BOARD	-	-	233	37	-	871	46	-	37	166
CENTRAL SVC - ASSC. DIRECTOR	-	-	-	6,729	-	-	-	-	-	-
PROPERTY MANAGEMENT	-	-	-	-	-	277,719	-	-	-	-
INFORMATION TECHNOLOGY	440	109	103,047	1,486	25	16,951	2,378	537	5,211	3,851
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED	954	236	302,126	19,346	627	549,503	17,373	2,005	13,572	17,862
ROLL FORWARD	60	-	(109,633)	(6,444)	173	(324,324)	2,354	-	(4,625)	(631)
PROPOSED COSTS	1,014	236	192,493	12,902	800	225,179	19,727	2,005	8,947	17,231

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

EXHIBIT A

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## STATEWIDE COST ALLOCATION PLAN

BUDGET 2002

Fiscal Year Ended June 30, 2002

CENTRAL SERVICES DEPARTMENTS	AUTO - ISF	CENT WRHS - ISF	CRT IND INDSTRS	RCRDS CTR - ISF	DISAB INS FUND	EMPL SEC BENEFIT	RI HIGHER ED ASST	RI ATOMIC ENERGY COMM	Other	Total
BUILDING USE	-	-	-	-	-	1,080	-	-	228,883	417,973
EQUIPMENT USE	-	-	-	-	-	-	-	-	-	-
RENTAL OF FACILITIES-RIRBA	-	-	-	-	-	-	-	-	3,012,405	17,958,720
LABOR RELATIONS BOARD	93	226	280	13	599	-	319	-	9,489	171,916
TREASURER	3,915	2,833	2,988	786	2,880	2,029	4,888	937	151,810	1,117,568
CENTRAL MANAGEMENT	12,207	-	-	-	-	-	-	18,139	1,049,576	1,729,693
ACCOUNTS & CONTROL	12,474	10,363	11,311	2,734	14,053	6,132	18,992	3,812	840,411	5,157,286
OFFICE OF BUDGET	859	-	-	-	-	-	10,411	2,291	1,369,732	2,247,101
OFFICE OF PURCHASING	4,424	26,964	11,375	1,264	9,480	-	421	2,317	224,779	2,477,556
BUREAU OF AUDITS	-	-	-	70,620	-	-	-	-	18,044	1,641,861
HUMAN RES. - ASSC. DIRECTOR	-	-	-	-	-	-	-	-	-	19,449
HUMAN RES. - PERSONNEL	1,705	4,744	5,689	1,023	13,122	-	11,055	2,533	463,724	4,420,871
HUMAN RES. - LABOR RELATIONS	508	1,233	1,522	72	3,263	-	1,741	-	51,628	935,358
HUMAN RES. - TRAINING	98	274	329	59	759	-	639	146	26,808	255,554
PERSONNEL APPEALS BOARD	62	172	206	37	474	-	400	91	16,771	159,883
CENTRAL SVC - ASSC. DIRECTOR	11,322	-	-	-	-	-	-	-	40,763	86,369
PROPERTY MANAGEMENT	-	-	-	-	-	46,014	-	-	2,933,449	11,107,318
INFORMATION TECHNOLOGY	13,485	9,756	10,291	2,708	9,920	6,989	16,840	3,228	522,901	3,849,509
OFFICE OF AUDITOR GENERAL	-	-	-	-	-	-	-	-	2,405,138	2,405,138
TOTAL ALLOCATED	61,152	56,565	43,991	79,316	54,550	62,244	65,706	33,494	13,366,311	56,159,123
ROLL FORWARD	(26,514)	(44,562)	(14,870)	62,264	(29,569)	-	(10,095)	-	(2,741)	(618,994)
PROPOSED COSTS	34,638	12,003	29,121	141,580	24,981	62,244	55,611	33,494	13,363,570	55,540,129